



# Committee On Finance

Max Baucus, Ranking Member

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## NEWS RELEASE

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### **Floor Statement of Senator Max Baucus Introduction of the Tax Court Modernization Act**

Mr. President, I rise today to support the Tax Court Modernization Act. I am pleased to be an original cosponsor of this important legislation.

In 1969, Congress elevated the U.S. Tax Court as a Federal court of record under Article I of the Constitution of the United States.

Congress created the Tax Court to provide a judicial forum in which affected persons could dispute tax deficiencies determined by the Commissioner of the Internal Revenue Service prior to payment of the disputed amounts. That means that the Tax Court's jurisdictional requirements are, in part, a recognition that lower and middle income taxpayers cannot necessarily pay the tax deficiency before taking their dispute to court.

Congress also closely linked the legislation governing the Tax Court with the laws governing the Article III District Courts. Unfortunately, the Congress did not include the Tax Court in the changes made for Article III courts.

This legislation is designed to restore parity between the Tax Court and Article III courts, and to modernize their personnel and pension systems.

I also want to thank Senators Breaux and Hatch for their efforts in moving this legislation forward. The Finance Committee intends to mark-up the Tax Court Modernization Act tomorrow. It is my hope that the Committee favorably reports the legislation. I also hope that, soon after Committee action, Majority Leader Frist and Minority Leader Daschle bring the Tax Court Modernization Act to the floor for swift passage.